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Department for Work & Pensions

Guidance

Guidance and methodology: Benefit expenditure and caseload tables

Updated 14 April 2026

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Benefit expenditure and caseload tables provide historic and forecast benefit expenditure and caseload data.

Read releases of the benefit expenditure and caseload tables.

What are the Benefit Expenditure and Caseload Tables

The tables give detailed information about the levels of expenditure across the social security system[footnote 1] in Great Britain (GB) and the United Kingdom (UK).

The tables also provide information about the number of people claiming individual benefits. The tables include past (outturn) and medium-term forecast expenditure over the next 5 years.

The Office for Budget Responsibility (OBR) produces detailed 5-year forecasts for the economy and public finances twice a year. The forecasts accompany the Autumn (usually in November) and the Spring (usually in March) fiscal events.

Following each of these publications, to reflect the new economic and fiscal forecast, the Department for Work and Pensions (DWP) updates the benefit expenditure and caseload tables publications.

Purpose of the publications

The purpose of the publications is to inform and present detailed data on Welfare spending in GB.

Within DWP

The information in the benefit expenditure and caseload tables publication is used by:

- finance, policy and strategy teams
- DWP Private Office and Press Office
- Parliamentary Question, Freedom of Information and briefing teams

The information is used to:

- answer Parliamentary Questions and Freedom of Information requests
- inform departmental responses to Commons Select Committees
- inform Press Office statements
- provide briefing lines
- estimate the cost of policy reforms

External Users

We understand that the information in the benefit expenditure and caseload tables is used by those outside DWP, including:

- Parliament, including the House of Commons library and Parliamentary Committees
- other government departments, including the OBR, HM Treasury, Office for National Statistics (ONS), UK Statistics Authority, National Audit Office, Scottish and Welsh Government and Local Authorities
- think tanks, including the Institute for Fiscal Studies and Resolution Foundation
- academics
- external commentators and news media
- the general public

Social security spending in the United Kingdom and the welfare cap

In 2025 to 2026 the UK is forecast to spend £333.7 billion[footnote 2] on the social security system. This includes DWP benefit expenditure, Tax credits and Child Benefit, and Northern Ireland Social Security.

Social security spending in Great Britain

In 2025 to 2026 the government is forecast to spend £322.6 billion on the social security system in Great Britain. Total GB welfare spending is forecast to be 10.6% of GDP and 23.6% of the total amount the government spends in 2025 to 2026.

Around 55% of social security expenditure goes to pensioners; in 2025-26 we will spend £177.7 billion on benefits for pensioners in GB. This includes spending on the State Pension which is forecast to be £146.1 billion in 2025 to 2026.

In 2025 to 2026 we will spend £145.0 billion on working age and children welfare. This includes spending on Universal Credit and its predecessors, and non-DWP welfare spending.

In 2025 to 2026 we will spend £77.1 billion on benefits to support disabled people and people with health conditions, and £37.3 billion on housing benefits.

Background to the benefits system

The benefits system covers a range of payments made by various departments and agencies, including DWP, HMRC and local authorities.

This system provides financial support in a number of different circumstances, including:

- old age
- disability
- unemployment
- caring
- maternity
- low income

Entitlement can be based on:

- having made (or being credited with) sufficient National Insurance contributions (contributory benefits)
- having a low income (income-related benefits)
- meeting certain other criteria, such as having a disability, or responsibility for children.

In some cases entitlement can be based on a combination of these factors.

Entitlement covers not only whether someone receives a benefit, but also how much is received. For some benefits there are specific amounts people can receive. For other benefits the amounts received can vary depending on circumstances.

Those that are entitled to claim include individuals that reside in GB, and for some benefits those that live overseas, dependent on meeting other qualifying criteria.

Read for further information if you need help with a benefit claim.

A broader measure of spending included in some Office for National Statistics (ONS) and international publications is social protection. The main difference with social security is that the former also includes spending on personal social services, public service pensions, and administration of the system. In international comparisons it can be wider still, including, for example, spending on health.

Read further information on government spending.

About the Outturn & Forecast tables

Within the tables you can find information on expenditure and number of claimants. A summary of all tables is presented in the following table.

Summary of Tables

Table	Summary of Contents
UK Welfare[footnote 3]	Covers UK welfare expenditure inside and outside the welfare cap, including Cost of Living payments. In this table DWP spending is not shown by individual benefit. As the welfare cap only applied from 2014 originally, judgements have been made about whether spending on past benefits that have ceased without replacement would have been included in, or excluded from, the welfare cap. The level of the welfare cap was reset in October 2021, based on the Autumn Statement 2021 forecast to reflect the impact of COVID-19 and applies in 2024 to 2025.
GB Welfare[footnote 4]	Covers Great Britain welfare spending only. GB figures include expenditure for Scotland, with the exception of devolved benefits which are given as England and Wales spending only from the point that executive competence was transferred to Scottish Government. It provides an overall view of spending on children, working age and pensioner age benefits. It also shows Non-DWP spending on a GB basis, including Child Benefit and Personal tax credits. These figures do not include Cost of Living Payments.
Benefit Summary Table[footnote 5]	Covers benefits paid by DWP by age group and by whether entitlement is based on contributions, income, or neither of these. For the age group breakdowns it also provides expenditure consistent with current DWP coverage.
Tables 1a, 1b and 1c[footnote 6]	These tables show expenditure and caseloads at the individual benefit level, for all DWP benefits. They also summarise spending according to whether entitlement is based on contributions, income or neither of those, and whether it is inside or outside the Welfare Cap. A Reconciliation with the Office for Budget Responsibility's (OBR) Economic and Fiscal Outlook (EFO) and DWP's annual report and accounts is shown at the bottom of Table 1a.
Tables 2a, 2b and 2c	These tables break down spending by age group; children, working age and pension age. This is particularly useful where benefits considered as being for "working age" have a significant amount paid to pensioners, such as Industrial Injuries Benefits, Disability Living Allowance, Personal Independence Payment, and in the past, Invalidity Benefit.
Tables 3a, 3b and 3c	These tables provide more detail on income-related benefits. They break the data down by the claimant group and type of support they receive.
Tables 4, 4 (i) and 4 (ii)[footnote 7]	These tables summarise benefit expenditure on disability, incapacity and carer benefits. They do not include support to people where this would be given anyway – such as State Pension payments to disabled pensioners.
Non-DWP Welfare	This table shows spending by other departments, including Child Benefit, Personal Tax Credits and Paternity, Parental and Adoption Pay.
Remaining Tables (Expenditure by benefit groups)	The remaining tables cover various groups of benefits in more detail and brought together in a consistent series, to show how spending on different types of claimants or for different purposes has changed over time.

About the Benefit expenditure by Country and Region tables

Within the tables you can find information on expenditure by country and region. Expenditure at a regional level for each benefit is estimated using National Statistics, benefit caseload and average amounts of benefit paid data, applied to total outturn expenditure.

Summary of Tables

Table	Summary of Contents
Percentage of Expenditure Breakdown	This table shows the % of total GB welfare expenditure covered by the LA, PC and Country and Regional tables. It is not possible to attribute spending below GB level for all benefits for all years: some benefits may only be available for certain geographies and/or certain breakdowns are only available for certain years. These tables do not attempt to attribute spending by geography for the benefits where the information is not available.
Expenditure by year (2001 to 2002 to current year)	These tables show expenditure by benefit within each country and region, for each year from 2001 to 2002 onwards. Individual benefits tables include data from 1996 to 2097 to 2000 to 2001 but regional breakdowns for some of these benefits are not available so we are unable to provide overall year expenditure for these years. The tables include outturn data only, tables are not included for forecast years. Expenditure is in nominal terms.
Expenditure by Benefit	These tables show expenditure for each individual benefit by country and region, over time from 1996 to 1997 onwards. Expenditure is in nominal terms.
Expenditure by Country and Region	These tables show total expenditure for each country and region by benefit, over time from 1996 to 1997 onwards. For some benefits expenditure is broken down by age. Expenditure is in nominal terms.

About the Benefit expenditure by Local Authority tables

Within the tables you can find information on expenditure by local authority. Any local authority structure changes will be included in the table Notes for the tables. Expenditure at a local authority level for each benefit is estimated using National Statistics, benefit caseload and average amounts of benefit paid data, applied to total outturn expenditure.

Summary of Tables

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Percentage of Expenditure Breakdown	This table shows the % of total GB welfare expenditure covered by the LA, PC and Country and Regional tables. It is not possible to attribute spending below GB level for all benefits for all years: some benefits may only be available for certain geographies and/or certain breakdowns are only available for certain years. These tables do not attempt to attribute spending by geography for the benefits where the information is not available.
Expenditure by year (2002 to 2003 to current year)	These tables show expenditure by benefit within each local authority, for each year from 2002 to 2003 onwards. The tables include outturn data only, tables are not included for forecast years. Expenditure is in nominal terms.
Expenditure by Benefit	These tables show expenditure for each individual benefit by local authority, over time from 2002 to 2003 onwards. Expenditure is in nominal terms.

About the Benefit expenditure by Parliamentary Constituency tables

Within the tables you can find information on expenditure by Parliamentary Constituency. Expenditure at Parliamentary Constituency level for each benefit is estimated using National Statistics, benefit caseload and average amounts of benefit paid data, applied to total outturn expenditure. Within this section Parliamentary Constituency is abbreviated as PC.

Summary of Tables

Table	Summary of Contents
Percentage of Expenditure Breakdown	This table shows the % of total GB welfare expenditure covered by the LA, PC and Country and Regional tables. It is not possible to attribute spending below GB level for all benefits for all years: some benefits may only be available for certain geographies and/or certain breakdowns are only available for certain years. These tables do not attempt to attribute spending by geography for the benefits where the information is not available.
Expenditure by year (2010 to 2011 to current year)	These tables show expenditure by benefit within each local authority, for each year from 2010 to 2011 onwards. The tables include outturn data only, tables are not included for forecast years. Expenditure is in nominal terms.
Expenditure by Benefit	These tables show expenditure for each individual benefit by Parliamentary Constituency, over time from 2010 to 2011 onwards. Expenditure is in nominal terms.

Principles followed in the compilation and release of these tables

Although the tables are not Official Statistics or National Statistics, where possible we follow the Code of Practice for Statistics. The code is built around 3 main concepts, or pillars:

- trustworthiness – is about having confidence in the people and organisations that publish statistics
- quality – is about using data and methods that produce assured statistics
- value – is about publishing statistics that support society's needs for information

The following explains how we have applied the pillars of the code in a proportionate way.

Trustworthiness

These figures are published on a regular basis, the Outturn and Forecast tables following each fiscal event and LA, PC and Country and Regional tables annually. They are published on the same day as the Office for National Statistics (ONS) Public Sector Finance release, in line with Office for Budget Responsibility (OBR) practice (except when there is inadequate time for the production and quality assurance of the information, in which case release of DWP tables are deferred until the following month, also on the same day as the Public Sector Finance release).

DWP has regular conversations with OBR who provide challenge and scrutiny to the robustness of the forecasts.

Quality

Past data is a combination of departmental accounting data, which is audited by the National Audit Office, local authority data and data released as, or underpinning, departmental Official or National Statistics.

To ensure accuracy, forecast figures are consistent with the latest forecasts produced by the OBR.

Forecasts and assumptions are compiled by analysts, taking account of the latest data and applying analytical methods using their professional judgement. These forecasts and assumptions are scrutinised and approved both within DWP and by the independent OBR.

Real terms spending figures are calculated using the latest GDP deflator, so that meaningful comparisons can be made over time.

Value

These figures form the basis of an understanding of welfare spending and forecasts.

The figures provide an overview of benefit expenditure and caseload so the public can see how many people receive each benefit and the value of these benefits.

The figures are used to inform the government's budget. They are used by parliament in the scrutiny of the government's budget, policy decisions, to inform debate and to increase the stock of information available to policymakers.

The analysis included has evolved over time to reflect key areas of interest including those identified by members of the public and their representatives.

Making this information accessible helps reduce the administrative burden of answering Parliamentary Questions, Freedom of Information requests and ad hoc queries about benefit expenditure.

Sources and methodology

Outturn

Outturn expenditure figures for DWP benefits are taken from the department's accounting data. Where the tables show a greater level of detail than the accounting data contains, the figures are estimated using other administrative data. For example, expenditure by Parliamentary Constituency is estimated using quarterly caseload and average award snapshots at constituency level published on Stat-Xplore, aligned to national outturn expenditure.

Outturn accounting data is audited by the National Audit Office and published in the DWP Annual Report and Accounts. This provides assurance for other National Statistics products that use this information.

Forecasts

DWP forecasts of benefit expenditure are based on current government policy and plans, and administrative and survey data. They reflect OBR assumptions about the economy, and population projections from the ONS. We consult on and agree other assumptions within DWP and with the OBR. Forecasts are scrutinised within DWP by a committee established for that purpose, and by the OBR.

Forecasts assume recent trends continue, unless explicitly decided otherwise. That means that forecasts do not explicitly model take-up, or fraud and error – these implicitly follow recent trends as the overall forecast does – with the exception of Universal Credit which includes on off-model adjustment for fraud and error.

Similarly, our forecasts do not usually explicitly model temporary changes in operational processes, such as backlog clearances and temporary easements to deal with demand exceeding supply. However, the impact of such operational changes is usually estimated by off-model adjustments.

Once the forecast is completed, accounting adjustments are made which includes overpayments and debt write-offs.

We use a variety of forecasting models and techniques, reflecting the size and complexity of different benefits. Forecasts are designed to be central – that is, equally likely to be above or below outturn. However, since many assumptions have more limited scope for variance in one direction than the other, ranges around forecasts are unlikely to be symmetrical.

Both outturn and forecast figures are on an accruals basis. That is, a payment is accounted for when the claimant's entitlement arises, even if the actual payment was made later.

Other departments

Information on Tax Credits, Tax-Free Child Care, Child Benefit and Paternity and Adoption Pay is sourced from HMRC and from OBR's Economic and Fiscal Outlook (EFO) publication. Figures are converted to Great Britain estimates using:

- HMRC estimates of spending by country
- Public Expenditure Statistical Analyses (PESA)
- Country and regional analysis (CRA)

Information on Northern Ireland expenditure has been supplied by the Northern Ireland Executive.

Statutory Paternity Pay, Statutory Adoption Pay, Statutory Additional Paternity Pay, and Shared Parental Pay in England, Wales and Scotland are funded the Department for Business and Trade (DBT). Information on these payments has been sourced from OBR's EFO.

Treatment of Universal Credit

Universal Credit was introduced in October 2013. It will replace:

- Income Support
- Income-based Jobseeker's Allowance
- Income-related Employment and Support Allowance
- Housing Benefit for people of working age

It will also replace Child Tax Credit and Working Tax Credit (delivered by HMRC at present).

Universal Credit and the legacy benefits have moved from a 'counterfactual' to an 'actuals' basis for the forecast. Previously, under the 'counterfactual' approach, the legacy benefit forecast assumed Universal Credit had not been introduced, and the Universal Credit forecast captured the marginal difference in expenditure between the two systems. Since the OBR's November 2020 Economic and Fiscal Outlook, the forecasts have been produced on an 'actuals' basis now that Universal Credit is sufficiently established and of the scale that it can be presented as a benefit in its own right.

Limitations

The majority of the figures included are for the social security system administered by DWP.

Totals do not always match those published by the OBR in their Economic and Fiscal Outlook (EFO) due to different accounting treatment, and additional analysis leading to reassignment of spending across benefits. A reconciliation between OBR and DWP total Welfare expenditure is included at the foot of Table 1a.

The tables do not generally show spending where policy responsibility for a benefit lies outside of DWP or its predecessors. However, to provide a more complete view, the UK Welfare and Non-DWP Welfare tables do include estimates of HMRC Welfare expenditure and Northern Ireland Social Security.

Contact information

Please contact expenditure.tables@dwp.gov.uk with any feedback and queries about the tables.

Glossary of terms

Term	Definition
Annually Managed Expenditure (AME)	AME is spent on programmes which are demand-led, such as welfare spending, tax credits or public sector pensions, and is therefore more difficult to control than Departmental Expenditure Limits (DEL). Most DWP benefits are paid from AME.
Carer benefits	These include Carer's Allowance and Income Support for carers, and their predecessors.
Caseload	This is the number of people claiming a benefit.
Contributory benefit	This is a benefit where entitlement is based upon having made (or being credited with) sufficient National Insurance contributions.
Current DWP coverage	This provides a comparison with what the DWP currently spends as it removes from historic data spending that is now outside the DWP's remit, with the exception of devolved benefits.
Departmental Expenditure Limit (DEL)	DEL is the budget that is allocated to and spent by government departments. Things that departmental budgets can be spent on include the running of the services which they oversee and the everyday cost of resources such as staff. Whilst most DWP benefits are paid as AME, some are paid from DEL. Further information on what benefits this applies to can be found in Note 15 of the Outturn and Forecast tables.
Disability benefits	Disability benefits can help with extra living costs associated with a long-term physical or mental health condition. These include Disability Living Allowance, Personal Independence Payment, Armed Forces Independence Payment, Attendance Allowance and their predecessors (Mobility Allowance).
Fiscal event	This is a Budget, Autumn or Spring Statement or Spending Review.
Geographical Coverage	GB figures include expenditure for Scotland, with the exception of benefits which are given as England and Wales spending only from the point that executive competence was transferred to Scottish Government. Executive competence for Carer's Allowance in Scotland was transferred to the Scottish Government in September 2018. Executive competence for Disability Living Allowance, Personal Independence Payment, Attendance Allowance, Severe Disablement Allowance and Industrial Injuries Disablement Benefit in Scotland was transferred to the Scottish Government on 1 April 2020. From this point, Scottish caseload and expenditure are no longer included in our tables. Cold Weather Payments have been fully devolved to the Scottish Government from Winter 2022.Winter Fuel Payments are being fully devolved to the Scottish Government from Winter 2024.
Gross	The amount which is paid out to claimants and does not take account of accounting adjustments.
Gross Domestic Product (GDP)	The main measure of national output and income. Expressing spending as a share of GDP gives a better idea of trends in affordability over time, reflecting the fact that in general the UK has become richer over the period covered, once inflation has been taken into account.
GDP Deflator	The GDP Deflator, can be viewed as a measure of general inflation in the domestic economy. Inflation can be described as a measure of price changes over time. It is used to deflate 'nominal terms' into 'real terms' prices.
Incapacity benefits	These include Employment and Support Allowance and equivalent Universal Credit, Severe Disablement Allowance, Incapacity Benefit and Income Support (incapacity), and their predecessors.
Income-related benefit	A benefit where entitlement is based upon income (also known as means-tested benefit).
Net	The amount paid once accounting adjustments are taken into account. Accounting adjustments mostly relate to overpayments of benefit as a result of official error, claimant error or fraud, which will either be recovered in the future, or written off.
Nominal Terms	Figures have not been adjusted to remove the effects of general price level changes (inflation). For this reason nominal data is not recommended for making comparisons over time.
Real terms	Real terms takes account of the general rise in prices over time. For example, £1 was worth twice as much 20 years ago as it is now. This provides a more meaningful comparison of the value of spending over time. This is calculated using the GDP Deflator.
Social security	The social security system consists of benefits paid by various departments and agencies, including the Department for Work and Pensions (DWP), HM Revenue and Customs (HMRC) and local authorities. The system provides financial support in a number of different circumstances.
Total Managed Expenditure (TME)	This is the total amount that the government spends. This is split into DEL and AME spending.
Welfare Cap	The welfare cap is a limit on the amount that government can spend on certain social security benefits and tax credits. The cap aims to better control spending in an area that can be difficult for government to control. Around half of total welfare spending is included in the cap. It excludes pensions and those payments most sensitive to the economic cycle. The assessment of the welfare cap also includes social security spending by HMRC and equivalents in Northern Ireland.

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1. The social security system consists of benefits and financial support which are paid in a number of different circumstances. ↩
2. Expenditure is given in nominal terms throughout ↩
3. The UK and GB Welfare tables show spending in nominal and real terms, real terms per household (this is per household resident in the UK or GB, not the amount households in receipt of benefits receive on average), and as a share of Gross Domestic Product (GDP) and Total Managed Expenditure (TME). Real terms is where actual spending has been adjusted to remove the effects of general price level changes (inflation) over time and is calculated using the GDP deflator. The GDP deflator is updated each fiscal event, and the base year is updated each year to the current financial year (for example, in April 2025 this was updated to show figures "in 2025 to 2026 prices"). ↩
4. See Note 31 in the Outturn and Forecast tables for further information on transfers and devolution of benefits. ↩
5. The Benefits summary table shows spending in nominal and real terms, and as a share of GDP and TME. ↩
6. All remaining tables gives an overview of spending by DWP and its predecessors, including benefits that no longer exist, or where provision has moved to a different department. These show nominal terms and real terms expenditure and caseloads. ↩
7. See Notes 26 and 27 in the Outturn and Forecast tables for further information on Tables 4, 4 (i) and 4 (ii). ↩

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